

07028176

Farhad R. Alavi  
202 419 2409  
farhad.alavi@hklaw.com

November 23, 2007

VIA HAND DELIVERY

Office of International Corporate Finance  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F. Street, N.E.  
Washington, D.C. 20549-0302



**SUPPL**

**PROCESSED**

**NOV 30 2007**

**THOMSON  
FINANCIAL**

Re: Japan Tobacco Inc. (File No. 82-4362)  
Information Furnished Pursuant to  
Rule 12g3-2 of the Securities Exchange Act of 1934

Ladies and Gentlemen:

We are counsel to Japan Tobacco Inc., a corporation incorporated under the laws of Japan (the "Company"), in connection with this filing made pursuant to the exemption provided under Rule 12g3-2 (the "Rule") promulgated under the Securities Exchange Act of 1934, as amended (the "Exchange Act").

Attached as an Annex to this letter is a list of information, certain items of which are enclosed herewith, that the Company has made public pursuant to the laws of Japan, has filed with stock exchanges or has distributed to its security holders, subsequent to the information furnished under cover of the letter, dated May 25, 2004, from Mori Hamada & Matsumoto to the Securities and Exchange Commission (the "Commission"), and subsequent to the information previously furnished to the Commission by this firm on behalf of the Company.

The information set forth herein is being furnished to the Commission pursuant to subparagraph (b)(1)(iii) of the Rule. In accordance with subparagraphs (b)(4) and (b)(5) of the Rule, the information and documents furnished herewith are being, and any information or documents furnished in the future by the Company pursuant to the Rule will be, furnished with the understanding that they shall not be deemed "filed" with the Commission or otherwise subject to Section 18 of the Exchange Act, and that neither this letter nor the furnishing of any such information or documents pursuant to the Rule shall constitute an admission for any purpose that the Company is subject to the Exchange Act.

*llw*  
*11/27*

If you have any questions regarding this filing, please do not hesitate to call me at (202) 419-2409 or, in my absence, Neal N. Beaton of the New York office at (212) 513-3470 or Lance D. Myers of the New York office at (212) 513-3217. We would appreciate it if you would date stamp the enclosed copy of this letter and return it to us.

Sincerely yours,

HOLLAND & KNIGHT LLP

A handwritten signature in dark ink, reading "Farhad Alavi", is written over a horizontal line.

Farhad R. Alavi

**ANNEX**

**INFORMATION DISTRIBUTED**

**A. JAPANESE LANGUAGE DOCUMENT**  
(brief description of Japanese language document listed below are set out in EXHIBIT A hereto)

1. Notification concerning Commencement of Takeover Bid for Shares of Katokichi Co., Ltd., dated November 22, 2007

**B. ENGLISH LANGUAGE DOCUMENT**  
(English document listed below is included in EXHIBIT B hereto)

1. Press Release

<u>Date</u>	<u>Title</u>
1) 11/22/2007 (11/22/2007)	Katokichi, JT and Nissin Agree to Integrate Frozen Food Businesses

---

Note: The dates in parentheses are the dates of the releases in Japan

## **EXHIBIT A**

### **BRIEF DESCRIPTION OF JAPANESE LANGUAGE DOCUMENT**

1. Notification concerning Commencement of Takeover Bid for Shares of Katokichi Co., Ltd., dated November 22, 2007

This notification was filed to Stock Exchanges of Tokyo, Osaka, Nagoya, Fukuoka and Sapporo in Japan. The offer process is scheduled to commence on November 28, 2007 and end on December 26, 2007 (20 business days in Japan) with a possible extension until January 16, 2008 upon request by Katokichi.

**EXHIBIT B**

**ENGLISH LANGUAGE DOCUMENT**

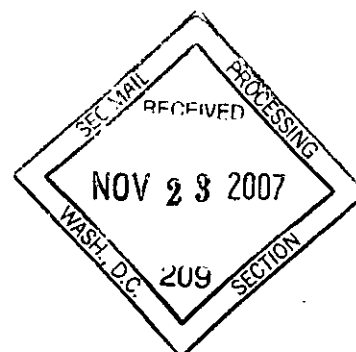
Set out below is the English documents referred to in ANNEX, Section B.

Not Applicable.



JAPAN TOBACCO INC.  
2-1, Toranomon 2-chome, Minato-ku  
Tokyo 105-8422 JAPAN  
Phone:03-3582-3111

Contact: Kazunori Hayashi  
Associate General Manager  
Media and Investor Relations Division  
Japan Tobacco Inc.  
Tokyo: +81-3-5572-4292



**FOR IMMEDIATE RELEASE**

**Katokichi, JT and Nissin Agree to Integrate  
Frozen Foods Businesses**

*Aiming to be a leading global player centering on the frozen foods business*

**Tokyo, November 22, 2007** --- Japan Tobacco Inc. (JT) (TSE: 2914) announced today that Katokichi Co., Ltd. (Katokichi) (TSE: 2873), JT and Nissin Food Products Co., Ltd. (Nissin) (TSE: 2897) have reached an agreement to integrate their respective frozen foods businesses.

In accordance with today's agreement, JT will commence a takeover bid for all of the outstanding shares of Katokichi in order to make it a wholly-owned subsidiary of JT. Subsequently, subject to the successfully making Katokichi a wholly-owned subsidiary, JT will transfer 49 percent of the shares of Katokichi to Nissin. Finally, the respective frozen foods divisions of JT and Nissin will be merged into Katokichi (the Integration).

Following the completion of the Integration, the new Katokichi will become the leading frozen food manufacturer in Japan, with combined annual sales of approximately ¥260 billion<sup>1</sup>. The operations after the Integration will create synergy opportunities quickly utilizing each company's individual strengths to establish a solid business foundation. Going forward, the new Katokichi will implement growth strategy, with a goal of becoming one of leading global food manufacturers.

In Japan's food industry, the operating environment has been drastically changing due to such factors as an aging population, soaring raw material prices and rising demand for food safety. Under these circumstances, Katokichi, JT and Nissin have discussed the feasibility of their foods businesses' integration as a way to enhance each company's corporate value and shareholders' value.

<sup>1</sup> Calculated based on the three companies' financial results for the fiscal year ended March 31, 2007.



The three companies' frozen foods operations are highly complementary. Katokichi leads the market in its raw materials procurement, as well as competitive manufacturing and distribution bases; JT is renowned for its research and development abilities which continue to generate value-added products; and Nissin has high quality product development operations, represented by its value-added instant noodles, and industry leading quality control.

The Integration will allow the companies to establish an ideal value-chain, from research and development to sales operations, which will increase the value of the combined business, leveraging enhanced management resources including capabilities of product development and sales and marketing. The expected synergies will arise in a number of areas including:

- Establishment of a value-chain which leverages the strengths of the respective companies;
- Enhancement of Katokichi's existing product range through utilization of JT and Nissin's competency in research and development and marketing;
- New product development based on the enhanced resources among the companies;
- Establishing a system for maintaining the highest level of food safety and consumer confidence in Japan;
- Ability to penetrate international markets.

The Integration allows JT and Nissin, as equal partners, to combine the companies' respective strengths into Katokichi, making it one of leading frozen foods companies in Japan. With a variety of frozen food products in its portfolio such as noodles, fries, snacks, meat products, Chinese dishes, desserts and cooked-rice products, the new Katokichi, while consolidating its leading position in the Japanese frozen foods market, will aim to be a global player through future organic growth, new investments and alliances with other domestic food manufacturers.

An integration committee consisting of representatives from the three companies will be established in order to evaluate the best way to smoothly implement the whole process and realize the optimum synergies at an early stage.

The schedule of the tender offer and related business restructuring activities is as follows:



[November 28, 2007]

JT is scheduled to launch its takeover bid for Katokichi share (¥710 per share, provided, however, that all shares offered may not be purchased if they total less than 99,777,000 shares) (Bid period (planned) : from November 28, 2007 to December 26, 2007). Additionally, Katokichi's board of directors resolved its recommendation of JT's takeover bid at the board meeting held today.

[Around March 2008]

When the takeover bid is complete, JT will acquire two-thirds (or more) of Katokichi's shares issued. However, if JT is unable to acquire all of Katokichi's shares (except for treasury shares), Katokichi plans to convert all its shares into class shares subject to wholly call and issue new shares in exchange for them, so that the number of new Katokichi shares issued for the existing shareholders other than JT will be less than one share. These shareholders will receive proceeds from the fractional share, whereby JT is planning to acquire and make Katokichi a wholly-owned subsidiary. In this case, the amount of money paid to such fractional shareholders will be calculated based on the takeover bid price except where extraordinary circumstances exist.

In addition, should this takeover bid turn out successful or Katokichi become a wholly-owned subsidiary of JT, Katokichi shares may be delisted from the stock exchanges following the standard procedures in accordance with the delisting criteria of the exchanges which could be seen in early as March.

And on the condition that Katokichi becomes a wholly-owned subsidiary of JT by means of the takeover bid or acquisition of the class shares subject to wholly call, a share transfer agreement shall be made separately. Under this agreement, 49 percent of Katokichi shares held by JT shall be transferred to Nissin at the per-share price which is substantively the same as the takeover bid price. As a result, JT will own 51 percent voting rights of Katokichi and Nissin 49 percent.

[Around April 2008]

As a condition of the share transfer from JT to Nissin, it is planned that both JT and Nissin will transfer their respective frozen foods businesses to Katokichi in such a manner that will not change their shareholding ratios described above.

Additionally, Katokichi will not submit a proposal on year-end dividends payable to the shareholders of record on March 31, 2008, at the annual general meeting of shareholders for the financial year ending March 2008. Also, it will not provide any shareholder benefits to the shareholders and beneficial shareholders of record as of March 31, 2008, when takeover bid has been successfully completed.





### Company Information

#### Katokichi Co., Ltd.

Headquarters: 5-18-37 Sakamoto Cho, Kanonji City, Kagawa, Japan  
Established: September 1956  
President: Tetsuji Kanamori  
Capital: 34 billion yen  
Consolidated Net Sales for the year that ended March 31, 2007: 348.6 billion yen (including net sales for frozen food business [196 billion yen])

#### Japan Tobacco Inc.

Headquarters: 2-1, Toranomom 2-chome, Minato-ku, Tokyo, Japan  
Established: April 1985  
President: Hiroshi Kimura  
Capital: 100 billion yen  
Consolidated Net Sales for the year that ended March 31, 2007: 4,769.3 billion yen (including net sales for frozen food business [50 billion yen])

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Headquarters: 1-1, 4-chome, Nishinakajima, Yodogawa-ku, Osaka, Japan  
Established: September 1948  
President: Koki Ando  
Capital: 25.1 billion yen  
Consolidated Net Sales for the year that ended March 31, 2007: 358.2 billion yen (including net sales for frozen food business in the Japan market [15 billion yen])

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*Japan Tobacco Inc. is the world's third largest international manufacturer of tobacco products. The company manufactures internationally recognized cigarette brands including Winston, Camel, Mild Seven and Benson & Hedges. Since its privatization in 1985, JT has actively diversified its operations into pharmaceuticals and foods. The company's net sales were ¥4,769 trillion in the fiscal year ended March 31, 2007.*

## Katokichi, JT and Nissin agree to integrate frozen foods businesses

Reference

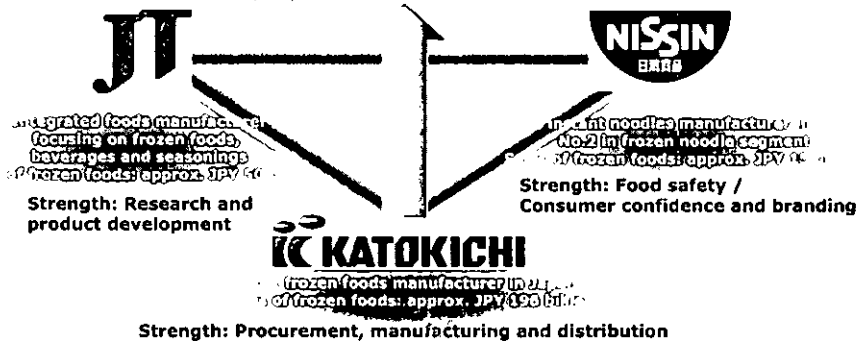


### Integration of frozen foods business

**To be a global player centering on frozen foods business**

**Sales of frozen foods: approx. JPY 260 billion**

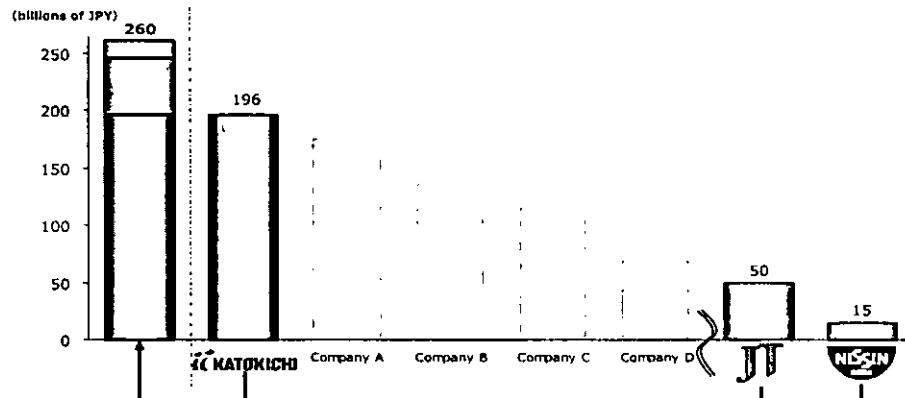
- ◆ Establishing highest level of food safety and consumer confidence in Japan
- ◆ Establishing high profitability
- ◆ Ability to penetrate International markets



## Leaders in Japanese frozen foods business

Sales: approx. JPY 260 billion

To be a leading frozen foods manufacturer in Japan



Source: Actual results of Katokichi, JT and Nissin in addition to Shokuryo Sangyo Shinbun etc. (2006)

3



## To be a leading frozen foods manufacturer with various product categories

	Dumpling	Spring Roll	Meatball	Steamed dumpling	Tempura	Okara mi-yaki and Taiyo-yaki	Croquette	Deep Fried Pork	Fried fishes (shrimp, calamari, oyster, etc.)	Fried Chicken	Frozen Cakes	IQF Rice	Noodles (Soba and Udon)	Noodles (Ramen)	Noodles (Spaghetti)
No.1			☆			☆			☆				☆	☆	
No.2	☆	☆					☆			☆					☆
No.3					☆										
No.4											☆	☆			
No.5				☆				☆							

Note: Based on sales in 2005

Source: Estimated with public information

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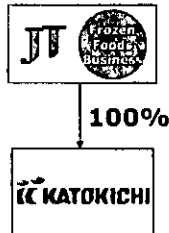




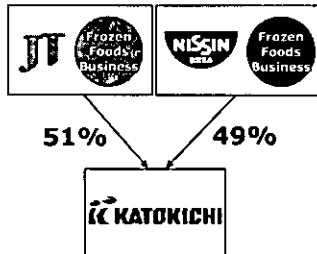
## Scheme and schedule of integration

### I. Tender offer

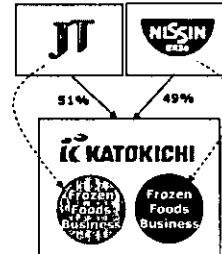
-Class share subject to wholly call:  
[From November 28<sup>th</sup>, 2007  
To March, 2008 (expected)]



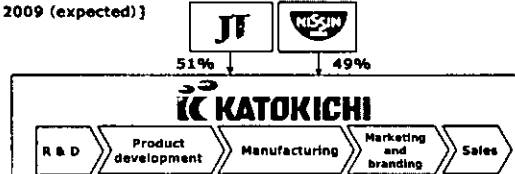
### II. Share transfer between JT and Nissin: [March, 2008 (target)]



### III. Merger of frozen foods businesses to Katokichi: [April, 2008 (target)]



### IV. Integration to realize optimum synergies at an early stage: [April, 2009 (expected)]



# Holland+Knight

Tel 202 955 3000  
Fax 202 955 5564

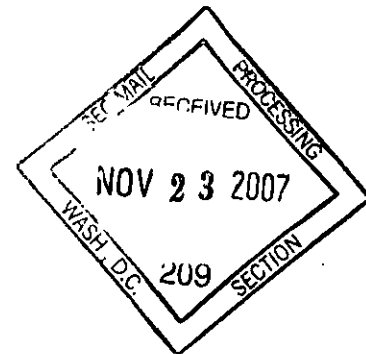
Holland & Knight LLP  
2099 Pennsylvania Avenue, N.W., Suite 100  
Washington, D.C. 20006-6801  
www.hklaw.com

Farhad R. Alavi  
202 419 2409  
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Division of Corporation Finance  
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100 F. Street, N.E.  
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Atlanta • Bethesda • Boston • Chicago • Fort Lauderdale • Jacksonville • Los Angeles  
Miami • New York • Northern Virginia • Orlando • Portland • San Francisco  
Tallahassee • Tampa • Washington, D.C. • West Palm Beach  
Beijing • Caracas • Helsinki • Mexico City • Tel Aviv • Tokyo • \*Representative Office

Office of International Corporate Finance  
United States Securities and Exchange Commission  
November 23, 2007  
Page 2

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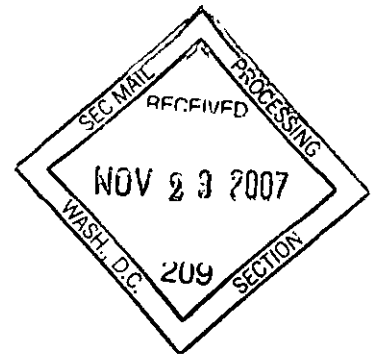
Sincerely yours,

HOLLAND & KNIGHT LLP



Farhad R. Alavi

# 4956589\_v1



ANNEX

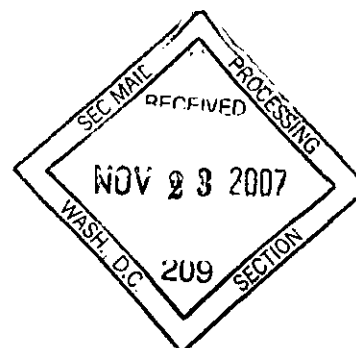
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<u>Date</u>	<u>Title</u>
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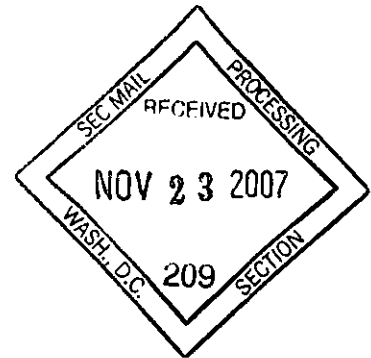


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Not Applicable.



JAPAN TOBACCO INC.  
2-1, Toranomon 2-chome, Minato-ku  
Tokyo 105-8422 JAPAN  
Phone:03-3582-3111

Contact: Kazunori Hayashi  
Associate General Manager  
Media and Investor Relations Division  
Japan Tobacco Inc.  
Tokyo: +81-3-5572-4292

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*Aiming to be a leading global player centering on the frozen foods business*

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**JT**



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Established: September 1956  
President: Tetsuji Kanamori  
Capital: 34 billion yen  
Consolidated Net Sales for the year that ended March 31, 2007: 348.6 billion yen (including net sales for frozen food business [196 billion yen])

#### Japan Tobacco Inc.

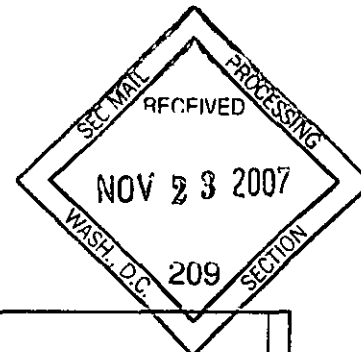
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## Katokichi, JT and Nissin agree to integrate frozen foods businesses

### Reference



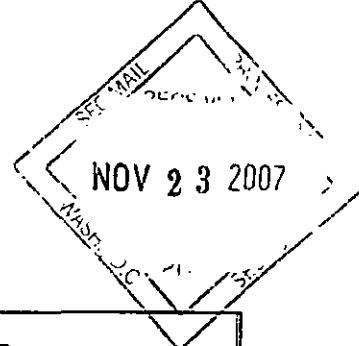
## Integration of frozen foods business

### To be a global player centering on frozen foods business

Sales of frozen foods: approx. JPY 260 billion

- ◆ Establishing highest level of food safety and consumer confidence in Japan
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- ◆ Ability to penetrate international markets

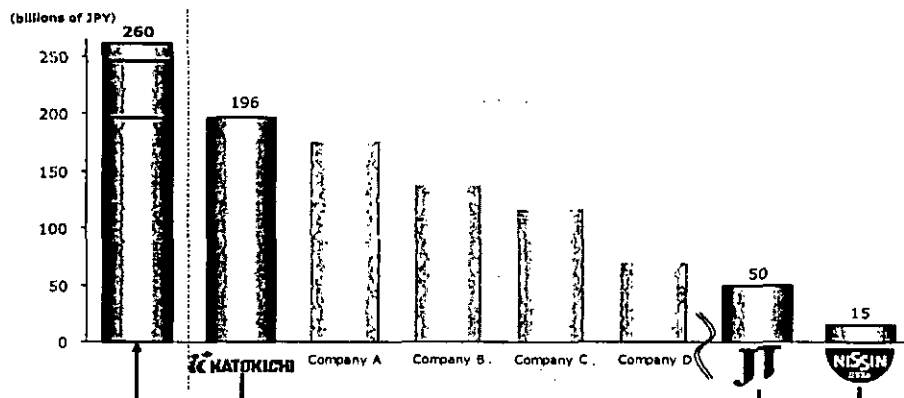




## Leaders in Japanese frozen foods business

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To be a leading frozen foods manufacturer in Japan



Source: Actual results of Katokichi, JT and Nissin in addition to Shokuryo Sangyo Shinbun etc. (2006)

3



## To be a leading frozen foods manufacturer with various product categories

	Dumpling	Spring Roll	Meatball	Steamed dumpling	Tempura	Okonomiyaki and Takoyaki	Croquette	Deep Fried Pork	Fried fishes (shrimp, oyster, etc.)	Fried Chicken	Frozen Cakes	IQF Rice	Noodles (Soba and Udon)	Noodles (Ramen)	Noodles (Spaghetti)
No.1			☆			☆			☆				☆	☆	
No.2	☆	☆					☆			☆					☆
No.3					☆										
No.4											☆	☆			
No.5				☆				☆							

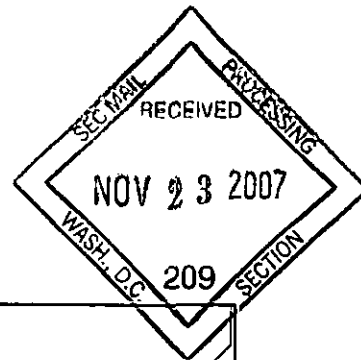
Note: Based on sales in 2005

Source: Estimated with public information

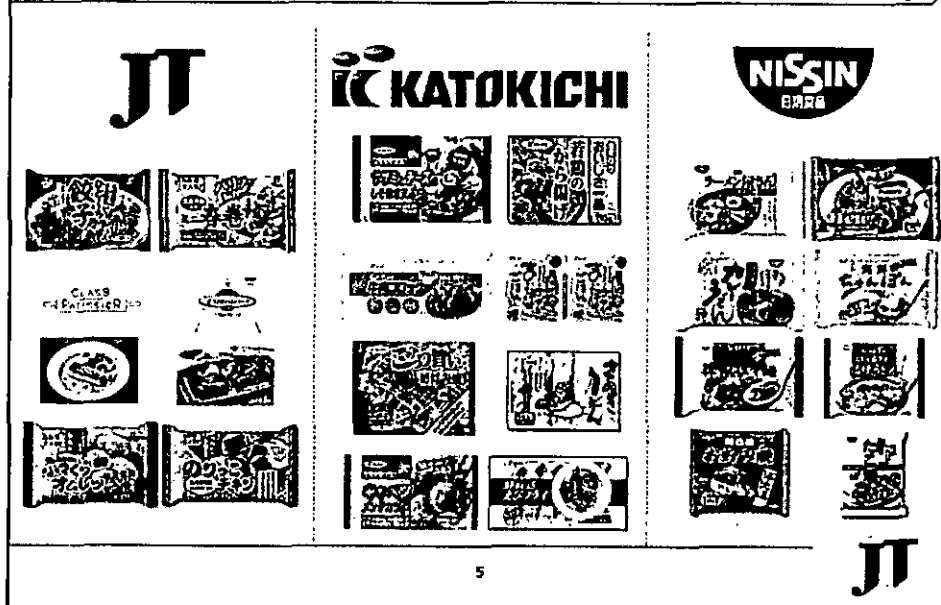
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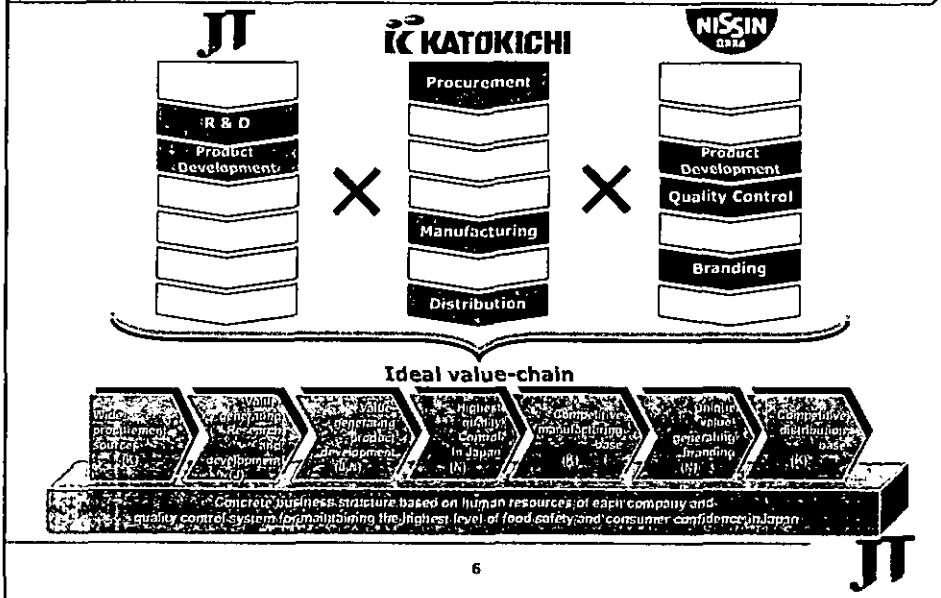


## Variety of frozen foods products

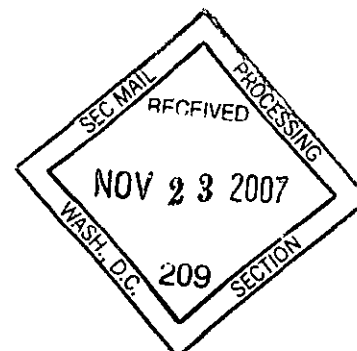
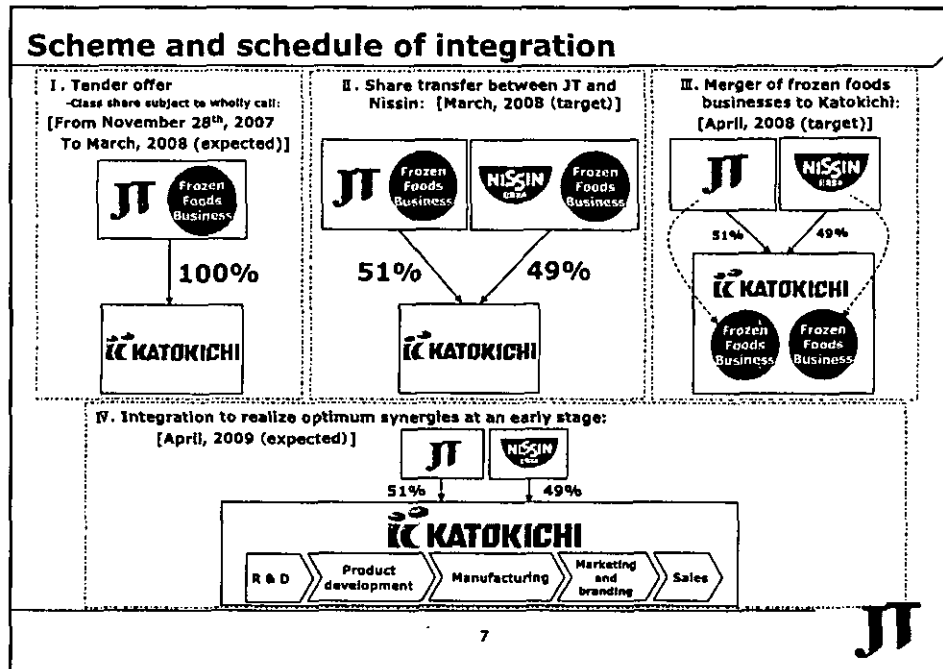


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## Ideal complementary (outstanding strength of each company)



6



Farhad R. Alavi  
202 419 2409  
farhad.alavi@hklaw.com

November 23, 2007

VIA HAND DELIVERY

Office of International Corporate Finance  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F. Street, N.E.  
Washington, D.C. 20549-0302



Re: Japan Tobacco Inc. (File No. 82-4362)  
Information Furnished Pursuant to  
Rule 12g3-2 of the Securities Exchange Act of 1934

Ladies and Gentlemen:

We are counsel to Japan Tobacco Inc., a corporation incorporated under the laws of Japan (the "Company"), in connection with this filing made pursuant to the exemption provided under Rule 12g3-2 (the "Rule") promulgated under the Securities Exchange Act of 1934, as amended (the "Exchange Act").

Attached as an Annex to this letter is a list of information, certain items of which are enclosed herewith, that the Company has made public pursuant to the laws of Japan, has filed with stock exchanges or has distributed to its security holders, subsequent to the information furnished under cover of the letter, dated May 25, 2004, from Mori Hamada & Matsumoto to the Securities and Exchange Commission (the "Commission"), and subsequent to the information previously furnished to the Commission by this firm on behalf of the Company.

The information set forth herein is being furnished to the Commission pursuant to subparagraph (b)(1)(iii) of the Rule. In accordance with subparagraphs (b)(4) and (b)(5) of the Rule, the information and documents furnished herewith are being, and any information or documents furnished in the future by the Company pursuant to the Rule will be, furnished with the understanding that they shall not be deemed "filed" with the Commission or otherwise subject to Section 18 of the Exchange Act, and that neither this letter nor the furnishing of any such information or documents pursuant to the Rule shall constitute an admission for any purpose that the Company is subject to the Exchange Act.

Office of International Corporate Finance  
United States Securities and Exchange Commission  
November 23, 2007  
Page 2

If you have any questions regarding this filing, please do not hesitate to call me at (202) 419-2409 or, in my absence, Neal N. Beaton of the New York office at (212) 513-3470 or Lance D. Myers of the New York office at (212) 513-3217. We would appreciate it if you would date stamp the enclosed copy of this letter and return it to us.

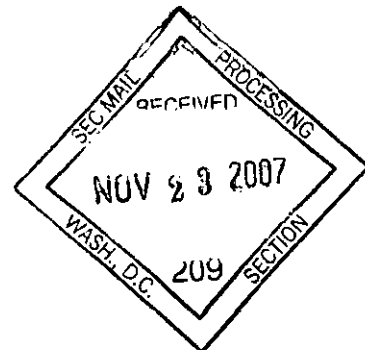
Sincerely yours,

HOLLAND & KNIGHT LLP

A handwritten signature in cursive script, reading "Farhad Alavi", written in black ink. The signature is fluid and stylized, with a horizontal line underneath the name.

Farhad R. Alavi

# 4956589\_v1



ANNEX

INFORMATION DISTRIBUTED

- A. JAPANESE LANGUAGE DOCUMENT  
(brief description of Japanese language document listed below are set out in EXHIBIT A hereto)
1. Notification concerning Commencement of Takeover Bid for Shares of Katokichi Co., Ltd., dated November 22, 2007
- B. ENGLISH LANGUAGE DOCUMENT  
(English document listed below is included in EXHIBIT B hereto)
1. Press Release

<u>Date</u>	<u>Title</u>
1) 11/22/2007 (11/22/2007)	Katokichi, JT and Nissin Agree to Integrate Frozen Food Businesses

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Note: The dates in parentheses are the dates of the releases in Japan

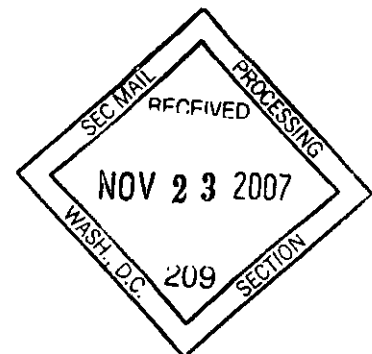


## EXHIBIT A

### BRIEF DESCRIPTION OF JAPANESE LANGUAGE DOCUMENT

1. Notification concerning Commencement of Takeover Bid for Shares of Katokichi Co., Ltd., dated November 22, 2007

This notification was filed to Stock Exchanges of Tokyo, Osaka, Nagoya, Fukuoka and Sapporo in Japan. The offer process is scheduled to commence on November 28, 2007 and end on December 26, 2007 (20 business days in Japan) with a possible extension until January 16, 2008 upon request by Katokichi.



**EXHIBIT B**

**ENGLISH LANGUAGE DOCUMENT**

Set out below is the English documents referred to in ANNEX, Section B.

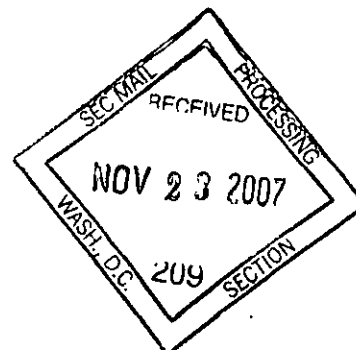
Not Applicable.





JAPAN TOBACCO INC.  
2-1, Toranomon 2-chome, Minato-ku  
Tokyo 105-8422 JAPAN  
Phone: 03-3582-3111

Contact: Kazunori Hayashi  
Associate General Manager  
Media and Investor Relations Division  
Japan Tobacco Inc.  
Tokyo: +81-3-5572-4292



**FOR IMMEDIATE RELEASE**

**Katokichi, JT and Nissin Agree to Integrate  
Frozen Foods Businesses**

*Aiming to be a leading global player centering on the frozen foods business*

Tokyo, November 22, 2007 --- Japan Tobacco Inc. (JT) (TSE: 2914) announced today that Katokichi Co., Ltd. (Katokichi) (TSE: 2873), JT and Nissin Food Products Co., Ltd. (Nissin) (TSE: 2897) have reached an agreement to integrate their respective frozen foods businesses.

In accordance with today's agreement, JT will commence a takeover bid for all of the outstanding shares of Katokichi in order to make it a wholly-owned subsidiary of JT. Subsequently, subject to the successfully making Katokichi a wholly-owned subsidiary, JT will transfer 49 percent of the shares of Katokichi to Nissin. Finally, the respective frozen foods divisions of JT and Nissin will be merged into Katokichi (the Integration).

Following the completion of the Integration, the new Katokichi will become the leading frozen food manufacturer in Japan, with combined annual sales of approximately ¥260 billion<sup>1</sup>. The operations after the Integration will create synergy opportunities quickly utilizing each company's individual strengths to establish a solid business foundation. Going forward, the new Katokichi will implement growth strategy, with a goal of becoming one of leading global food manufacturers.

In Japan's food industry, the operating environment has been drastically changing due to such factors as an aging population, soaring raw material prices and rising demand for food safety. Under these circumstances, Katokichi, JT and Nissin have discussed the feasibility of their foods businesses' integration as a way to enhance each company's corporate value and shareholders' value.

<sup>1</sup> Calculated based on the three companies' financial results for the fiscal year ended March 31, 2007.





The three companies' frozen foods operations are highly complementary. Katokichi leads the market in its raw materials procurement, as well as competitive manufacturing and distribution bases; JT is renowned for its research and development abilities which continue to generate value-added products; and Nissin has high quality product development operations, represented by its value-added instant noodles, and industry leading quality control.

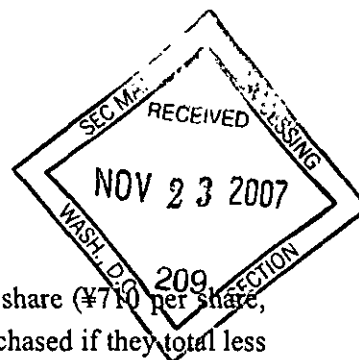
The Integration will allow the companies to establish an ideal value-chain, from research and development to sales operations, which will increase the value of the combined business, leveraging enhanced management resources including capabilities of product development and sales and marketing. The expected synergies will arise in a number of areas including:

- Establishment of a value-chain which leverages the strengths of the respective companies;
- Enhancement of Katokichi's existing product range through utilization of JT and Nissin's competency in research and development and marketing;
- New product development based on the enhanced resources among the companies;
- Establishing a system for maintaining the highest level of food safety and consumer confidence in Japan;
- Ability to penetrate international markets.

The Integration allows JT and Nissin, as equal partners, to combine the companies' respective strengths into Katokichi, making it one of leading frozen foods companies in Japan. With a variety of frozen food products in its portfolio such as noodles, fries, snacks, meat products, Chinese dishes, desserts and cooked-rice products, the new Katokichi, while consolidating its leading position in the Japanese frozen foods market, will aim to be a global player through future organic growth, new investments and alliances with other domestic food manufacturers.

An integration committee consisting of representatives from the three companies will be established in order to evaluate the best way to smoothly implement the whole process and realize the optimum synergies at an early stage.

The schedule of the tender offer and related business restructuring activities is as follows:



[November 28, 2007]

JT is scheduled to launch its takeover bid for Katokichi share (¥710 per share, provided, however, that all shares offered may not be purchased if they total less than 99,777,000 shares) (Bid period (planned) : from November 28, 2007 to December 26, 2007). Additionally, Katokichi's board of directors resolved its recommendation of JT's takeover bid at the board meeting held today.

[Around March 2008]

When the takeover bid is complete, JT will acquire two-thirds (or more) of Katokichi's shares issued. However, if JT is unable to acquire all of Katokichi's shares (except for treasury shares), Katokichi plans to convert all its shares into class shares subject to wholly call and issue new shares in exchange for them, so that the number of new Katokichi shares issued for the existing shareholders other than JT will be less than one share. These shareholders will receive proceeds from the fractional share, whereby JT is planning to acquire and make Katokichi a wholly-owned subsidiary. In this case, the amount of money paid to such fractional shareholders will be calculated based on the takeover bid price except where extraordinary circumstances exist.

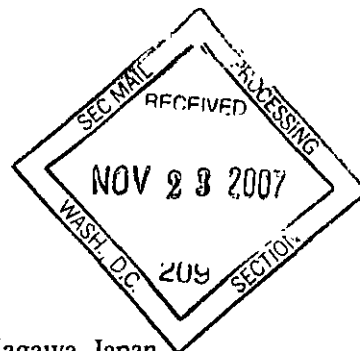
In addition, should this takeover bid turn out successful or Katokichi become a wholly-owned subsidiary of JT, Katokichi shares may be delisted from the stock exchanges following the standard procedures in accordance with the delisting criteria of the exchanges which could be seen in early as March.

And on the condition that Katokichi becomes a wholly-owned subsidiary of JT by means of the takeover bid or acquisition of the class shares subject to wholly call, a share transfer agreement shall be made separately. Under this agreement, 49 percent of Katokichi shares held by JT shall be transferred to Nissin at the per-share price which is substantively the same as the takeover bid price. As a result, JT will own 51 percent voting rights of Katokichi and Nissin 49 percent.

[Around April 2008]

As a condition of the share transfer from JT to Nissin, it is planned that both JT and Nissin will transfer their respective frozen foods businesses to Katokichi in such a manner that will not change their shareholding ratios described above.

Additionally, Katokichi will not submit a proposal on year-end dividends payable to the shareholders of record on March 31, 2008, at the annual general meeting of shareholders for the financial year ending March 2008. Also, it will not provide any shareholder benefits to the shareholders and beneficial shareholders of record as of March 31, 2008, when takeover bid has been successfully completed.



### Company Information

#### Katokichi Co., Ltd.

Headquarters: 5-18-37 Sakamoto Cho, Kanonji City, Kagawa, Japan  
Established: September 1956  
President: Tetsuji Kanamori  
Capital: 34 billion yen  
Consolidated Net Sales for the year that ended March 31, 2007: 348.6 billion yen (including net sales for frozen food business [196 billion yen])

#### Japan Tobacco Inc.

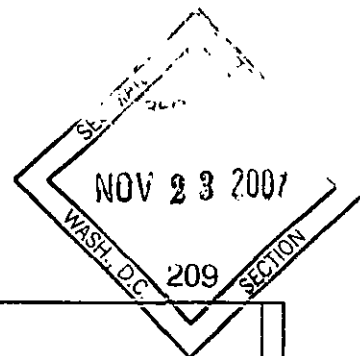
Headquarters: 2-1, Toranomon 2-chome, Minato-ku, Tokyo, Japan  
Established: April 1985  
President: Hiroshi Kimura  
Capital: 100 billion yen  
Consolidated Net Sales for the year that ended March 31, 2007: 4,769.3 billion yen (including net sales for frozen food business [50 billion yen])

#### Nissin Food Products Co., Ltd.

Headquarters: 1-1, 4-chome, Nishinakajima, Yodogawa-ku, Osaka, Japan  
Established: September 1948  
President: Koki Ando  
Capital: 25.1 billion yen  
Consolidated Net Sales for the year that ended March 31, 2007: 358.2 billion yen (including net sales for frozen food business in the Japan market [15 billion yen])

###

*Japan Tobacco Inc. is the world's third largest international manufacturer of tobacco products. The company manufactures internationally recognized cigarette brands including Winston, Camel, Mild Seven and Benson & Hedges. Since its privatization in 1985, JT has actively diversified its operations into pharmaceuticals and foods. The company's net sales were ¥4.769 trillion in the fiscal year ended March 31, 2007.*



## Katokichi, JT and Nissin agree to integrate frozen foods businesses

### Reference



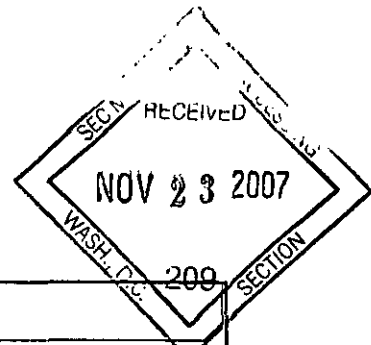
## Integration of frozen foods business

### To be a global player centering on frozen foods business

Sales of frozen foods: approx. JPY 260 billion

- ◆ Establishing highest level of food safety and consumer confidence in Japan
- ◆ Establishing high profitability
- ◆ Ability to penetrate International markets

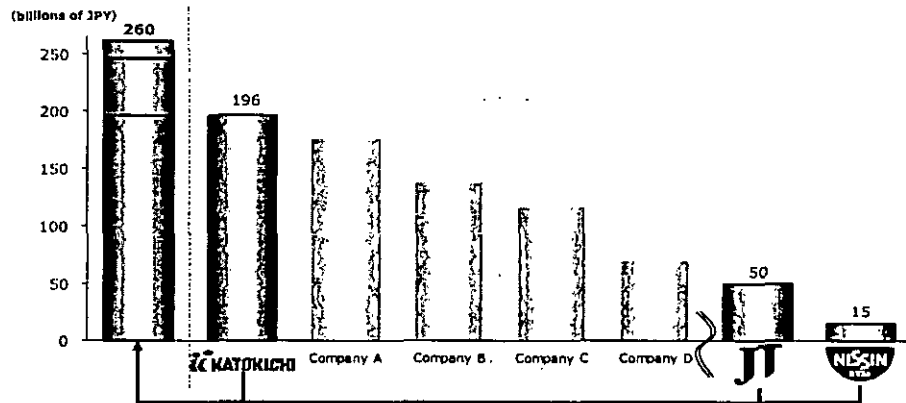




## Leaders in Japanese frozen foods business

Sales: approx. JPY 260 billion

To be a leading frozen foods manufacturer in Japan



Source: Actual results of Matokichi, JT and Nissin in addition to Shokuryo Sengyo Shinbun etc. (2006)

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## To be a leading frozen foods manufacturer with various product categories

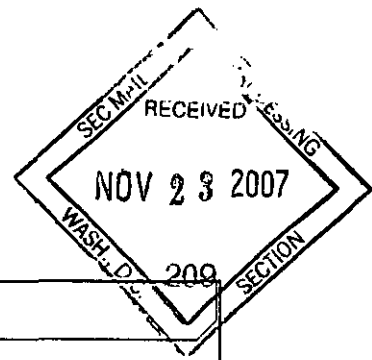
	Dumpling	Spring roll	Heatball	Steamed dumpling	Tempura	Okura (maki and Takoyaki)	Crawfish	Deep Fried Pork	Fried Fish (shrimp, calamari, etc.)	Fried Chicken	Frozen Cakes	IQF Uce	Noodles (Soba and Udon)	Noodles (Ramen)	Noodles (Spaghetti)
No.1			☆			☆			☆				☆	☆	
No.2	☆	☆					☆			☆					☆
No.3					☆										
No.4											☆	☆			
No.5				☆				☆							

Note: Based on sales in 2005

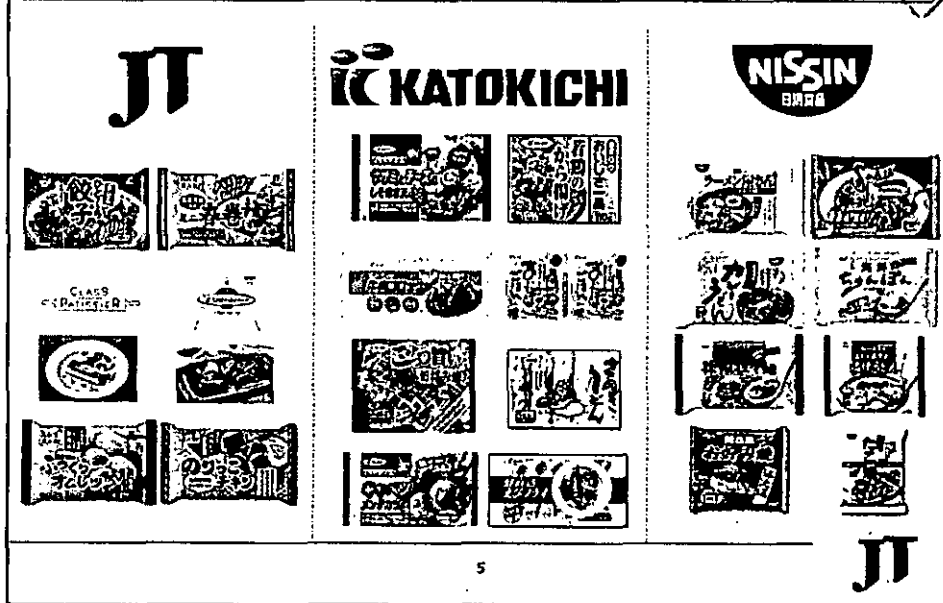
Source: Estimated with public information

4



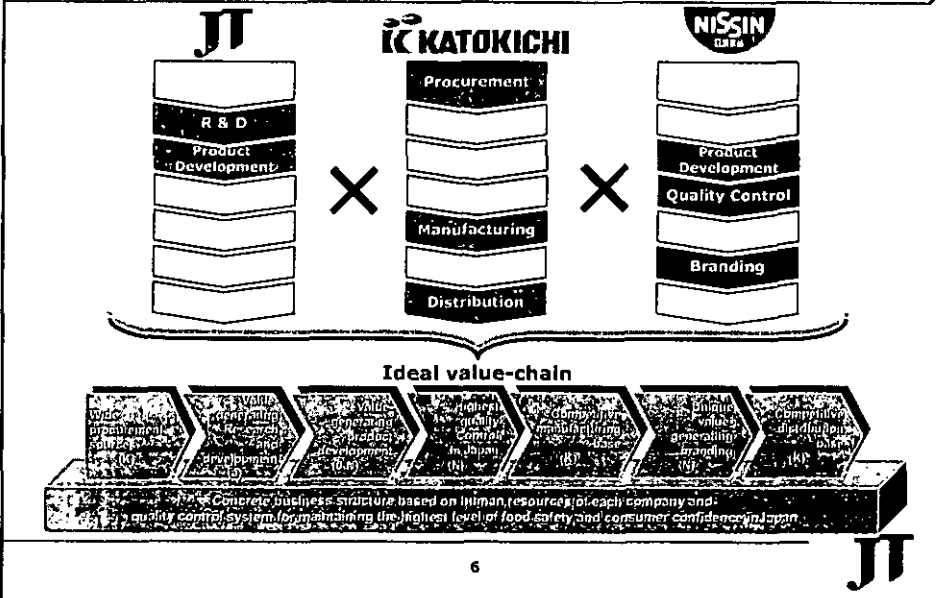


## Variety of frozen foods products

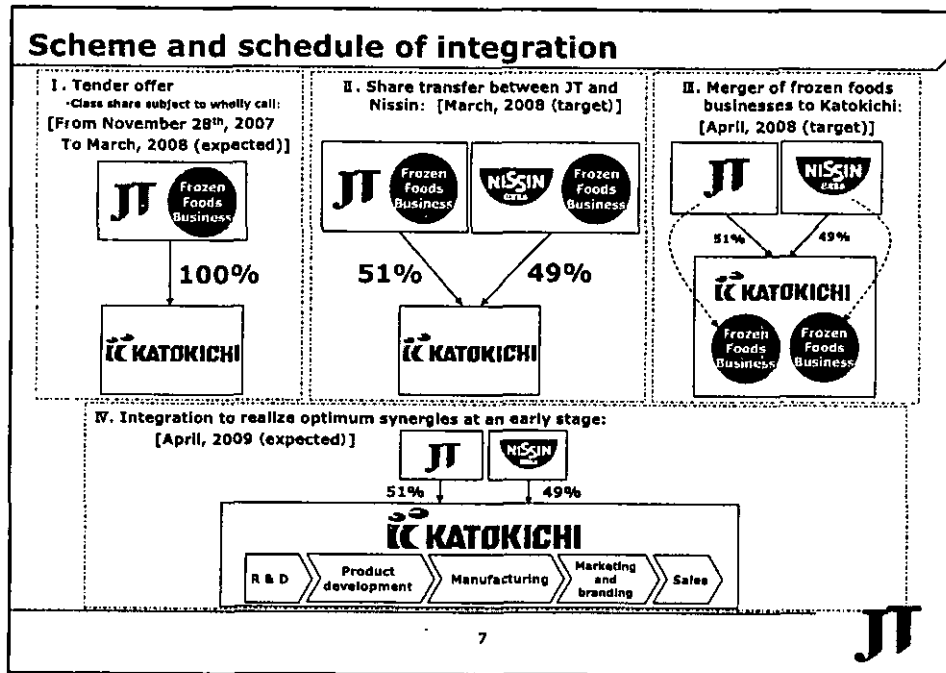


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## Ideal complementary (outstanding strength of each company)



6



END